

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**George A. Shreves,**  
Appellant,

**v.**

**Scott County Board of Review,**  
Appellee.

**ORDER**

**Docket No. 13-82-1183**  
**Parcel No. 041123101--2**

On January 2, 2014, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) (2013) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant George A. Shreves was self-represented and requested a written consideration. County Attorney Robert Cusack represented the Board of Review. The Appeal Board now, having examined the entire record and being fully advised, finds:

***Findings of Fact***

Lois M. Shreves is the deed holder and George A. Shreves is the contract holder of residential property located at 30712 230th Avenue, Long Grove, Iowa. The January 1, 2013, assessed value was \$273,340, allocated \$44,000 to land value and \$229,340 to dwelling value. Shreves' property is a split-foyer home built in 1995 with 2432 square feet of above-grade finish. There is also a full basement with 1076 square feet of living-quarter finish, multiple decks, a patio, a stoop, and a three-season porch. The site is 2.16 acres.

George Shreves protested to the Board of Review claiming the property was inequitably assessed under Iowa Code section 441.37(1)(a)(1) and the property was assessed for more than authorized by law under section 441.37(1)(a)(2). He asserted the correct value was \$172,600. Shreves also asserted an error in the assessment under section 441.37(1)(a)(4), but the error essentially reasserts

his claim that the subject property is over-assessed. The Board of Review granted the petition, in part, reducing the total assessment to \$263,450.

Shreves then appealed to this Board reasserting his claims of inequity and over assessment. He now asserts the correct value is \$201,669.

Shreves listed four properties as equity comparables on his Board of Review protest form: 406 N Cody Avenue, 512 N Cody Avenue, 510 N Cody Avenue, and 24735 Bluff Road. The property at 510 N Cody Avenue is a 36-acre, agriculturally classified property. The land and dwelling are listed on different parcels for assessment purposes, but should be considered as a single unit for equity comparison or market value analysis. Because 510 N Cody Avenue has an agricultural classification, it is not comparable, for equity purposes, to the residentially classified subject property. Iowa law requires agricultural land to be valued based on its productivity and net earning capacity. Iowa Code § 441.21(1)(e). Whereas residentially classified properties are assessed at market value. § 441.21(1)(b)

The remaining three properties are classified residential like the subject. However, we do not find it necessary to determine if the properties submitted by Shreves are sufficiently comparable, as none of the properties has recently sold in an arm's-length transaction. An equity analysis typically compares *prior year sale prices* (2012 sales in this case) or established market values to the *current year's assessment* (2013 assessment) to determine the assessment/sales-ratio. Absent this evidence, Shreves otherwise would need to provide evidence to show the assessor did not uniformly apply assessment methods to the subject property and other similar properties. Shreves made no such claim.

Shreves submitted a July 10, 2013, letter explaining his rationale for a reduction, based on the four properties he provided as part of his equity claim. Ultimately, we do not find it necessary to recite Shreves' letter at length because his analysis is incomplete and improper to support an equity claim. Essentially, he asserts "the average of the comparables provided is \$168,057.50" and therefore, his valuation "should fall in a range of +/- 20% of this average, or between \$134,446 and \$201,669." We

are uncertain how Shreves arrived at the average of roughly \$168,000, or his rationale that his property should be valued within 20% of this average. Regardless, this is insufficient evidence for an equity claim.

Regarding his claim of over assessment, Shreves did not offer evidence establishing the fair market value of the subject property as of January 1, 2013, such as adjusted comparable sales or an appraisal. Based upon property record cards supplied by the Board of Review, we also note differences between Shreves' comparable properties and the subject. 510 N Cody was built in 95 years before the subject, has a lower grade (4+0), no basement, and no air conditioning. 24735 Bluff Road is 19 years older than the subject and has less above-grade finish than the subject. 406 N Cody Ave and 512 N Cody Ave, while of more similar age than the other comparables, have less above-grade and basement finish than the subject. Even if these properties had recently sold in arm's length transactions, adjustments would be required to take these differences and any other relevant differences into account to arrive a value for the subject property as of January 1, 2013.

The Board of Review submitted a letter dated December 2, 2013, from Ronald Beckenbaugh, an appraiser with the Scott County Assessor's office. (Exhibit A). Beckenbaugh explained a complete mass residential revaluation was done for the January 1, 2011, assessments. During this revaluation process, the Assessor's Office requested an inspection of the subject property on August 27, 2010, but was refused. The Assessor's Office, therefore, relied on a building permit taken out in March 2010 for an addition and conversion of an existing attached garage into living space. Beckenbaugh reports the Board of Review changed the grade from 3+00 to 3-5, which reduced the 2013 assessment. The Board of Review also provided property record cards of Shreves' comparable properties, a short description of each property, and a spreadsheet comparing the properties to the subject. (Exhibits C, A, and D). For the reasons already noted, we do not find it necessary to discuss this data further.

### *Conclusion of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shivers*, 257 Iowa 575, 133 N.W.2d 709 (Iowa 1965). The six criteria include evidence showing

“(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination.”

*Id.* at 711. The *Maxwell* test provides that inequity exists when, after considering the actual and assessed values of comparable properties, the subject property is assessed at a higher proportion of this

actual value. *Id.* The *Maxwell* test may have limited applicability now that current Iowa law requires assessments to be at one hundred percent of market value. § 441.21(1). Nevertheless, in some rare instances, the test may be satisfied.

Shreves evidence did not establish inequity in the assessment under either test. He failed to supply any sales data for comparable or similarly situated properties to complete an assessment/sales-ratio analysis. Additionally, Shreves did not assert the assessor applied an assessment method in a non-uniform manner to similarly situated properties. For these reasons, we find Shreves has failed to provide sufficient evidence to support a claim that his property was inequitably assessed.

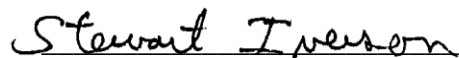
In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Shreves did not offer evidence establishing the subject property's fair market value as of January 1, 2013, such as adjusted comparable properties or an appraisal. Therefore, he failed to show his property is over-assessed.

THE APPEAL BOARD ORDERS the assessment of George A. Shreves' property located at 30712 230th Avenue, Long Grove, Iowa, as set by the Scott County Board of Review is affirmed.

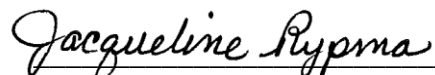
Dated this 11th day of February, 2014.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

Copies to:

George A. Shreves  
30712 230th Avenue  
Long Grove, Iowa 52758  
APPELLANT

ALSO SENT VIA EMAIL to [George.a.shreves@afghan.swa.army.mil](mailto:George.a.shreves@afghan.swa.army.mil)

Robert Cusak  
County Attorney  
400 W 4th Street  
Davenport, Iowa 52801  
ATTORNEY FOR APPELLEE